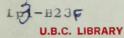


LIST OF RECENT REFERENCES ON THE INCOME TAX

COMPILED UNDER THE DIRECTION OF HERMAN H. B. MEYER

CHIEF BIBLIOGRAPHER

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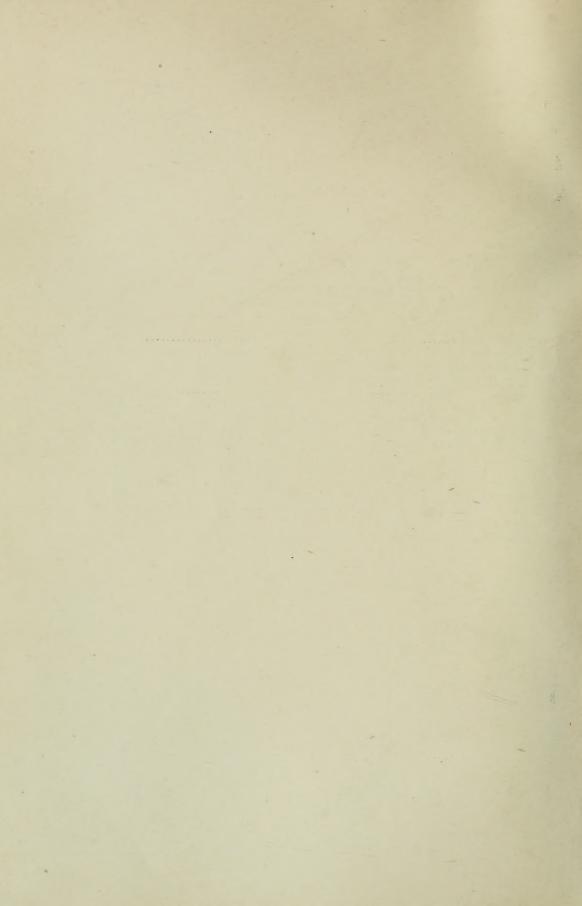
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PREFATORY NOTE

The present list supplements the list issued in 1907, entitled "Select list of works relating to taxation of inheritances and of incomes," compiled under the direction of Appleton P. C. Griffin, now chief assistant librarian, at that time chief bibliographer, and the list issued in 1911, entitled "Additional references relating to the taxation of incomes," compiled under the direction of the present chief bibliographer. Actual experience with the income tax act of 1913 and the revenue acts of 1916, 1917, and 1918 has brought forth considerable comment and criticism embodying most valuable suggestions. A special effort has been made to include these in the present list, so that the list is in fact a working bibliography of recent income tax laws.

The material is divided into three sections: General, United States, and Foreign. The section on the United States is in turn divided into Federal income tax and State income taxes. The foreign section is subdivided by countries.

A complete author index and an analytical subject index are provided. The latter will furnish a clue to writings upon the many and various questions which have come up for discussion in recent years.

A considerable body of literature on excess-profits taxation is included in the list.

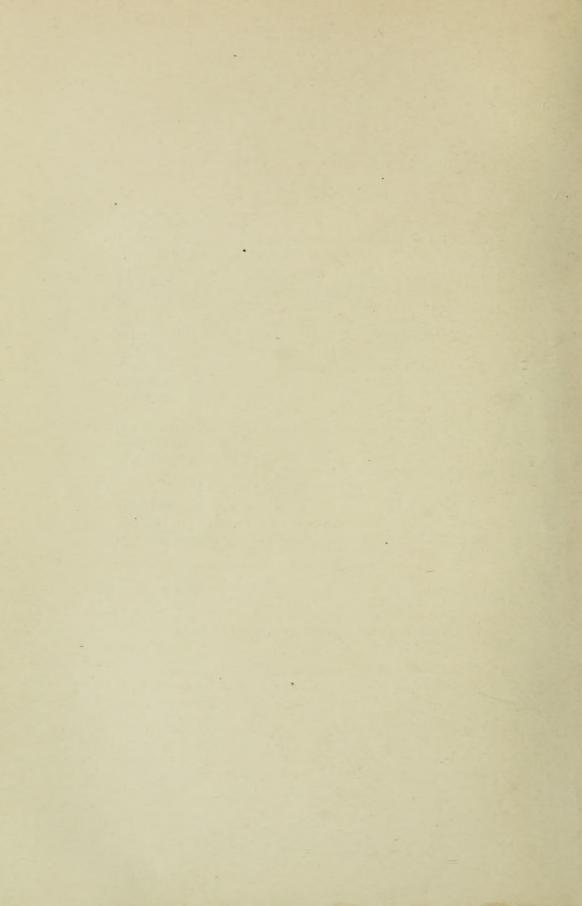
H. H. B. Meyer Chief Bibliographer

HERBERT PUTNAM

Librarian of Congress

Washington, D. C., January 11, 1921

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2 Bizzell, William B. Judicial interpretation of political theory; a study in the relation of the courts to the American party system.

New York and London, G. P. Putnam's sons, 1914. v, 273 p.

Theory of an income tax: p. 184-200. 14-9790

JK1541.B5

3 Bogart, Ernest L. Direct and indirect costs of the great world war.

New York [etc.] Oxford university press, 1919. vi p., 2 l., [3]-338 p. 25^{cm}. (Preliminary economic studies of the war, ed. by David Kinley . . . no. 24)

At head of title: Carnegie endowment for international peace.

Division of economics and history.

See Index: Income tax: p. 335. Information relating to Great Britain; Canada; Australia; New Zealand; India; South Africa; France; Russia; Italy; United States; Japan; Greece; Germany and Austria-Hungary.

See also Bibliography: p. 301-330 under Taxation under each country,

19-18454

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4 Brooks, Sydney. Aspects of the income tax.

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5 Cox, H. Bertram. Origin and growth of income tax.

Society of comparative legislation. Journal, Apr. 1919, 3d

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6 Dietzel, Heinrich. Englische und Preussische Steuerveranlagung.

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7 Edgeworth, F. Y. Methods of graduating taxes on income and capital.

Economic journal, June, 1919, v. 29: 138-153.

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9 **Gt. Brit.** Foreign office. Reports from His Majesty's representatives abroad respecting graduated income taxes in foreign states.

London, H. M. Stationery off., by Harrison and sons, 1913. 1 p. l., 196 p. 34^{cm}. (Miscellaneous, no. 9, 1913)

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"In continuation and amplification of Command paper 2587, of session 1905": p. [1].

"Introductory report" [by the Inland revenue department]: p. [11-28.

"List of books, &c., consulted" [in preparation of Introduction and revision of reports]: p. 34.

Reports from states in which Graduated Income Taxes exist:

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Reports from States in which no Graduated income tax exists:
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10 **Herrmann**, **Friedrich K**. Das Besitzsteuerproblem in Deutschland und in Frankreich in seiner heutigen Lösung.

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11 Kennan, Kossuth K. Comparative results of income taxation in various countries.

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13 Moll, Bruno. Zur Geschichte der englischen und amerikanischen Vermögenssteuern.

München und Leipzig, Duncker & Humblot, 1912. 2 p. l., 100 p. 24½cm.

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14 Plehn, Carl C. British and American income and excess profits taxes compared.

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15 — Introduction to public finance. 4th ed.

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18a Tax in England and Germany compared.

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19 **U.S.** Library of Congress. Division of bibliography. List of references on Excess profits taxation. Dec. 10, 1917. 9 p. Mimeographed.

20 U.S. Library of Congress. Legislative reference division. War taxation of incomes, excess profits, and luxuries in certain foreign countries. Printed for the use of the Committee on ways and means.

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(In National tax association. Proceedings, 1917. New Haven, Conn., 1918. p. 185–194.) **HJ2240.N3 1917**

- 23 Advisory council of real estate interests. Draft of bill for income tax. Rev. Feb. 10, 1919.

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25 American bar association. Committee on taxation. Report of the Committee on taxation. (To be presented at the meeting of the American bar association, at Washington, D. C., October 20–22, 1914.)

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27 American paper and pulp association. Income tax questionnaire committee. Primer relating to special forest industries questionnaire for the paper and pulp industry, form T-P, prepared by committee representing the industry appointed by American paper and pulp association (at request of Bureau of internal revenue).

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28 Bankers trust company, New York. Ownership certificates, information at the source, payment at the source under the Federal revenue act.

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30 **Bender's** federal revenue law, 1916; the Revenue act of September 8, 1916, with notes and commentaries; also, federal taxation in general. By the publisher's editorial staff.

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 - Supplement to Black on federal taxes, January, 1920, containing decisions of the courts and regulations and rulings of the Treasury department on income taxes, excess profits taxes, and other taxes imposed by the United States revenue act of 1918, promulgated to January 15, 1920.

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- 32 Brown brothers & co. The income tax on individuals. 2d ed.

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 63 p. incl. tables. double diagr. 22½cm.

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35 Clabaugh, William. Income and profits taxes; a series of lectures . . . with questions; prepared in collaboration with George H. Newlove.

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37 Cohen, Morris D. How to prepare your income tax report.

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40 Commercial audit company, Austin, Tex. Income tax questionnaire for individuals, joint stock companies, associations and corporations.

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41 Conlin, John A. and others. Income and federal tax reports.

New York, Prentice-Hall, inc. [c1918] v p., 1 l., 704 p. 24½cm.
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43 Craven, Bruce, and R. O. Everett. Federal income tax; a plain presentation of the complex law for the benefit of the lawyer and the business man.

Raleigh, N. C., Edwards & Broughton printing co., 1916. xii, 439 p. incl. forms. front. (diagr.) 24cm. 16-6094 HJ4652.C7

44 Cuccia, Francis P. Corporation income tax law (as affected by the 1918 act).

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45 **De Pue, James H.** The illustrative income tax procedure; a complete work of instruction on federal income tax for bookkeepers, auditors, corporations and individuals.

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American bar of the city of New York. Bulletin, Oct. 1920, no. 3. 48 p.

46 Endelman, Edward. Federal tax bulletin; important tax information for the business man.

[New York, Hepner press] 1919. 4 p.

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47 Equitable trust company of New York. The war revenue act of 1917, including the war income tax and the war excess profits tax, and the Federal income tax law of 1916 as amended 1917.

[New York] The Equitable trust company of New York [1917] 163 p. 28cm. 19-19833 HJ2379.E6 1917

48 Federal tax manual, illustrative and analytical instructions for preparing federal income and profits tax returns of individuals, partnerships, fiduciaries and corporations, adopted to the use of educational institutions, accountants, audi-

tors, bookkeepers and business and professional men and women.

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49 Foote, Henry M. and Robert J. Tracewell. An analysis and interpretation of the federal income tax law.

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50 Foster, Roger. A treatise on the federal income tax under the act of 1913. 2d ed.

Rochester, N. Y., The Lawyers co-operative publishing co., 1915. xxxiii, 1553 p. 23½cm.

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51 Frost, Thomas G. A treatise on the federal income tax law of 1913, including therein a commentary on the act itself, together with an appendix containing the text of the federal income tax law of October 3rd, 1913, and the Treasury regulations in relation thereto, together with text of the following income tax amendments: act of August 5th, 1861; act of July 1st, 1862; act of March 3rd, 1863; act of June 30th, 1864; act of March 3rd, 1865; act of July 13th, 1866; act of March 2nd, 1867; act of July 14th, 1870.

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13-24836 HJ4652.F8

- 52 **Grassham, C. C.** The federal income tax law.

 (In Kentucky state bar association. Proceedings, 1914. Louisville, 1914. 23°m. p. 118-153.)
- 53 Guaranty trust company of New York. Bonds exempt or exemptible. 1918 ed.

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The excess profits tax law; act approved March 3, 1917.

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55 — The federal income tax law, act of September 8, 1916, as amended, act of October 3, 1917, with summary of law and regulations relating to individuals, fiduciaries and partnerships.

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- undistributed net income of corporations. (Sec. 10b, Act of Sept. 8, 1916, as amended) [New York, etc.] Guaranty trust company of New York [c1918] 22 p. 17\frac{1}{2}cm. HJ4653.A3G7 19-12742 Federal taxes on income and profits imposed by the revenue act of 1918. [New York, etc.] Guaranty trust company of New York [c1920] 2 p. l., 196 p. 18cm. 20-3337 HJ4652.G85 Income tax law of the United States; act of September 58 —— 8, 1916, as amended, and act of October 3, 1917, including summary of provisions and regulations affecting nonresident alien individuals, partnerships, fiduciaries and corporations. New York [etc.] Guaranty trust company of New York [c1918] 102 p. 18cm. 18-8127 HJ4653.N5G8 Index of bonds, indicating those containing "tax free clause." New York [etc.] Guaranty trust company of New York [c1914] $64 p. 19\frac{1}{2}$ cm. 14-2179 HJ4653.A3G8 60 — Ownership certificates under the federal income tax law including returns of information and withholding. [New York, etc.] Guaranty trust company of New York [c1920] 55 p. illus. (forms) 18cm. 20-5842 HJ4653.C6G8 War excess profits tax law, imposed by the War revenue
 - 61a Haig, Robert Murray, ed. The federal income tax...a series of lectures delivered at Columbia university in December, 1920, ed. by Robert Murray Haig...with an introduction by Edwin R. A. Seligman.

 New York Columbia university press, 1921, vii 271 p.

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New York, Columbia university press, 1921. xii, 271 p. $23\frac{1}{2}$ cm.

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New York [etc.] Guaranty trust company of New York [1918]

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Contents.—The problem in general, by E. R. A. Seligman.—
The concept of income; economic and legal aspects, by R. M.
Haig.—When is income realized? by T. S. Adams.—Constitutional aspects of federal income taxation, by T. R. Powell.—

The legal force and effect of Treasury interpretation, by F. T. Field.—Reorganizations and the closed transaction, by R. H. Montgomery.—Loss as a factor in the determination of income, by G. E. Holmes.—Inventories, by A. A. Ballantine.—Consolidated returns, by W. A. Staub.—The taxation of income from natural resources, by R. V. Norris.—Relief provisions and Treasury procedure on appeals, by P. S. Talbert.

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62 **Henderson**, **Elias H**. Income tax puzzles; revised and selected answers to questions arising under the United States income tax law heretofore pub. under the title of "Income tax puzzles," together with Treasury decisions, forms and income tax statute, annotated.

[Chicago, G. F. Kiernan & co., c1914] 197 p. incl. forms.

14-4576 **HJ4652.H5**

63 — Henderson's war tax guide, act of October 3, 1917, with notes and commentaries.

[Chicago, Federal law service, 1917] 192 p. 23½ cm. 17-31076 **HJ2379.H4**

64 Holcomb, Alfred E. and Allan C. Rearick. Discussion of questions raised by proposed amendment of the federal income tax law, by repealing the collection-at-source provisions and substituting therefor personal return supplemented by a system of information-at-source, as recommended in the report of the Income tax committee of the National tax association.

New York city, 1916. 1 p. l., 40 p. 23½ cm. 16-27223

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65 Holmes, George E. Federal income tax, war-profits and excess-profits taxes, including stamp taxes, capital stock tax, tax on employment of child labor.

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66 Hubbell, Charles H. Information regarding the use of owner-ship certificates required by the U. S. Treasury department. 2d ed. rev.

Cleveland, First national bank trust & savings co., 1918. 4 p. HJ4653.A3H8 1918

67 —— A story of the income tax, an aid to the application of the 1919 revenue act, February 1919.

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21232°-21--2

68 Hubbell, Charles H. A story of liberty bond interest; an aid to the preparation of federal tax returns, March, 1919, together with Bulletin no. 6 regarding U.S. Treasury certificates of indebtedness, and circular regarding the use of ownership certificates—8th ed.

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- 71 Intercollegiate debates. (Vol. II.) Ed. by E. R. Nichols.

 New York, Hinds, Noble, & Eldredge, 1912. 833 p.

 Income tax: p. 1-123. H35.16,v.2
- 71a Internal revenue review. Devoted to the interests of the taxpayers under the internal revenue laws and regulations, and of officers and employees of the internal revenue service.
 - Baltimore, Md., The Internal revenue publishing co., 1912—date. 25½cm. monthly.

Contains much information on the Income tax. 15-28104

HJ5020.A1I 6

72 Irving national bank, New York. Practical questions and answers on the federal tax law, individuals, partnerships, and corporations.

New York, Irving national bank, 1920. 134 p. (Pamphlets, v. 6, no. 1, Jan. 1920.)

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73 Kahn, Otto H. Some comments on war taxation.

[New York] 1917. 3-33, [1] p. 18cm.

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74 — War taxation, some comments and letters [by] Otto H. Kahn.

[New York] 1917. 70 p. 18cm.

Supplements the author's "Some comments on war taxation"; reprinted, somewhat amplified, from the New York times.

17-23034

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75 Kix Miller, William and Arnold R. Baar. 1918 war excess profits tax regulations.

Chicago, New York city, Commerce clearing house, Corporation legal department [c1918] 45 p. 19½cm.

18-6820

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21-882

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76 Loomis, Suffern & Fernald. Depreciation and obsolescence, as governed by federal income tax regulations.

New York city, Loomis, Suffern & Fernald [c1918] 24 p. 18cm. 18-7395 HJ4653.A7L6

77 McIntosh, J. H. Deferred dividends and the income tax.

New York, Association of life insurance counsel, 1920. 12 p.
Paper read before the Association of life insurance counsel, Washington, D. C. May 12, 1920.

78 Magrath, Joseph Walker. A new income tax manual, explaining the requirements of the federal income tax law and the Treasury department regulations with respect to the administration thereof.

New York, The Bench and bar company, 1915. 1 p. l., iv, 97 p. 26^{cm} .

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78a Manly, Basil Maxwell. The United States income tax steal! The facts and the proof about \$320,000,000 taken annually by the rich from the United States Treasury; being an investigation conducted by Basil M. Manly for the newspapers served by the Newspaper enterprise association, May, 1916, Cleveland, Ohio.

Cleveland [1916] 19, [1] p. 1 illus. 31½cm.

On the evasion of the income tax by 250,000 citizens and resident aliens.

16-15335 Rev

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79 Mechanics and metals national bank, New York. Seventy points on the income tax; common errors of taxpayers in reporting net income under the federal income tax law. [New York, 1920] [60] p. 18^{cm}.

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79a Miller, Robert N. The future of the federal income tax.

(In Kentucky state bar association. Proceedings, 1920. Louisville, 1920. p. 61–77. Discussion: p. 77–84.)

80 Minor, George Henry. The federal income tax.

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"Paper delivered before the Railroad men's improvement society. New York, Thursday, March 12, 1914."

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81 Mohun, Barry, ed. The Income tax law, the War-profits and excess-profits tax law, the Estate tax law, the Capitalstock tax law, and general and administrative provisions relating thereto, as contained in the Revenue act of 1918: approved February 24, 1919.

> [Washington, D. C., Press of B. S. Adams, c1919] xii, 126 p. 253cm.

19-15400

HJ4652.M65

82 Montgomery, Robert H. Excess profits tax procedure, 1921... New York, The Ronald press company, 1921. vi, 594 p illus. (forms) 22cm. 21-3109 HJ4653.E8M6 1921

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New York, The Ronald press company, 1921. xiii, 1206 p. illus. (forms) 22cm. HJ4652.M7 1921

21 - 2599

84 National bank of commerce in New York. A constructive criticism of the United States war tax bill.

[New York] National bank of commerce in New York, 1917.

Includes articles by Prof. E. R. A. Seligman, reprinted from the New York times.

17-22232

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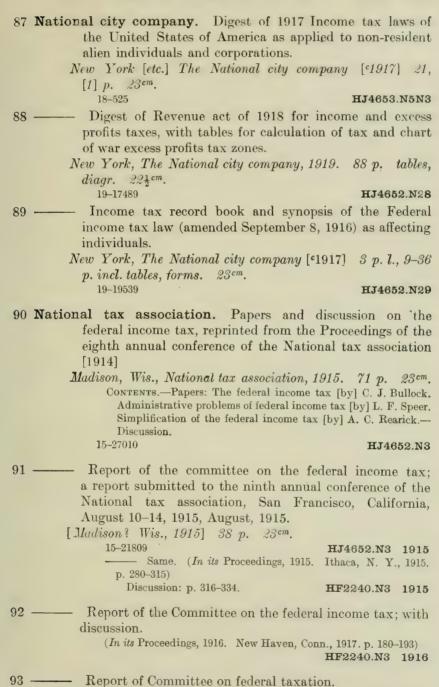
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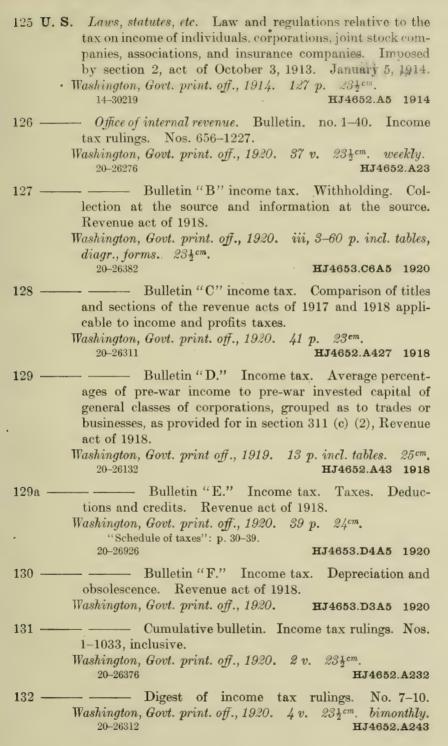
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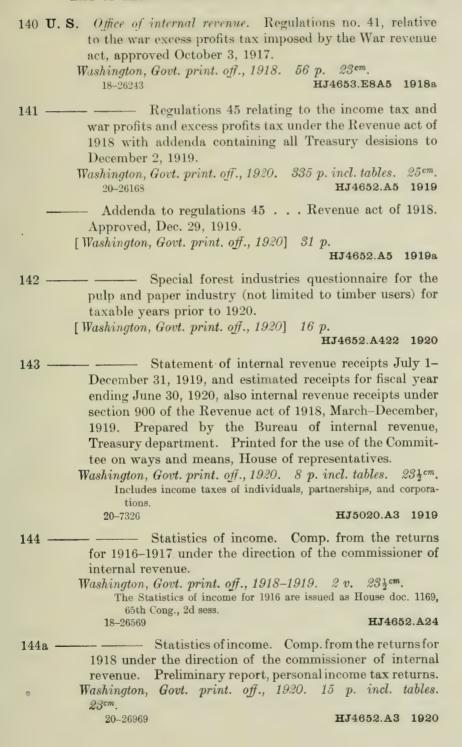
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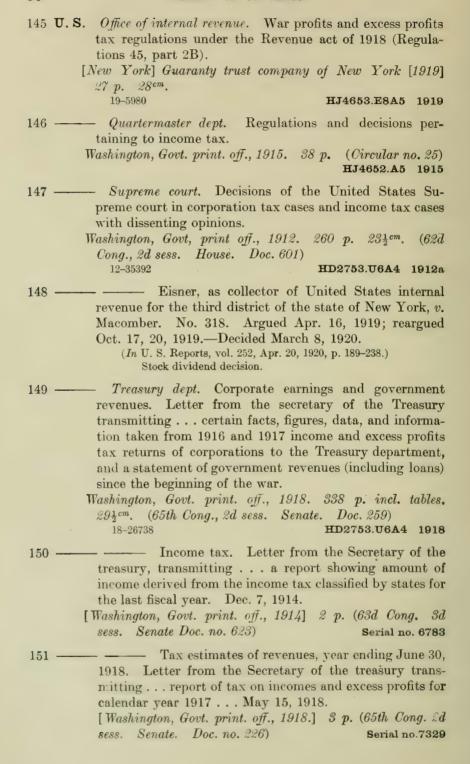
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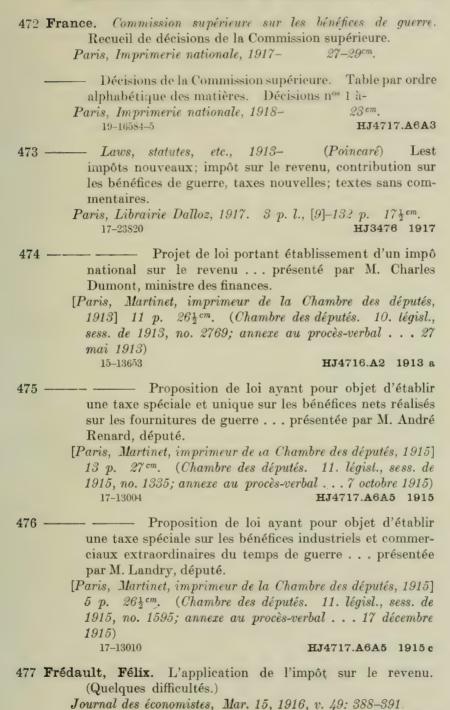
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